



राजपत्र हिमाचल, प्रदेश (असाधारण)

हिमाचल प्रदेश राजपत्रासन द्वारा प्रकाशित

शिमला, शनिवार, 3 सितम्बर, 1994/12 भाद्रपद, 1916

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 2 सितम्बर, 1994

संख्या ई0 एक्स0 एन-एफ (17)3/81.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश साधारण विक्रय कर नियम, 1970 में और संशोधन करने के लिए, जिनका सम संख्यक अधिसूचना तारीख 22 मार्च, 1994 द्वारा तारीख 6 जून, 1994 के राजपत्र (असाधारण) में पूर्व प्रकाशित किया जा चुका है, निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश साधारण विक्रय कर (संशोधन) नियम, 1994 है।

2. ये तुरन्त प्रवृत्त होंगे।

3. नियम 31 का संशोधन.—हिमाचल प्रदेश साधारण विक्रय कर नियम, 1970 के नियम 31 के खण्ड (XV) के पश्चात् निम्नलिखित खण्ड जोड़ा जाएगा, अर्थात्:—

“(xvi) the sale of goods, for use as plant and machinery including diagnostic kits to the Indus Hospital, Mount Jakhu, Navbahar, Shimla-2 for a period of 5

years, subject to the production of the following Certificate :—

CERTIFICATE

Certified that the following goods of sale value noted against them sold by M/s. of District of State holding Registration Certificate No. having purchased by Indus Hospital, Mount Jakhu, Navbahar, Shimla-2 for use as plant and machinery including diagnostic kits. It is further certified that these goods shall be utilised for the said purposes failing which we undertake to be liable to the penalty at the rate of one-and-a-half times of the amount of tax and interest involved :—

Sl. No.	Description of goods	Purchase value of goods

Signature of the purchasers
with seal and full address."

आदेश द्वारा,

अमर नाथ विद्यार्थी,
अति. मुख्य सचिव एवं सचिव ।

[Authoritative English text of Department notification EXN-F (17) 3/81. dated 2nd September, 1994, as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 2nd September, 1994

No. EXN-F (17) 3/81.—In exercise of the powers conferred by section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh is pleased to make the following rules, further to amend the Himachal Pradesh General Sales Tax Rules, 1970 the same having been published in Rajpatra (Extra Ordinary) dated the 6th June, 1994 vide this Department notification of even No. dated the 22nd March, 1994, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1994.

2. These shall come into force with immediate effect.

3. *Amendment of rule 31.*—After clause (xv) of rule 31 of the Himachal Pradesh General Sales Tax Rules, 1970, the following clause shall be added, namely:—

“(xvi) the sale of goods, for use as plant and machinery including diagnostic kits in the Indus Hospital, Mount Jakhu, Nabhahar, Shimla-2 for a period of 5 years, subject to the production of the following certificate:—

CERTIFICATE

Certified that the following goods of sale value noted against them sold by M/s.....of.....District.....of.....State.....holding Registration Certificate No.....have been purchased by Indus Hospital, Mount Jakhu, Nabhahar, Shimla-2 for use as plant and machinery including diagnostic kits. It is further certified that these goods shall be utilised for the said purposes failing which we undertake to be liable to the penalty at the rate of one-and-a-half times of the amount of tax and interest involved:—

Sl. No.	Description of goods	Purchase value of goods
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Signature of the purchasers with seal and full address.”

By order.

A. N. VIDYARATHI.

Additional Chief Secretary-cum-Secretary.